

Article - Local Government

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§16–404.

(a) A county or municipality that exercises the authority granted under this subtitle may impose a tax on property that is subject to the county's or municipality's property tax.

(b) A tax imposed under this section may not exceed:

(1) 3.2 cents on each \$100 of assessment of real property; or

(2) 8 cents on each \$100 of assessment of personal property and operating real property described in § 8–109(c) of the Tax – Property Article.

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